

# First-Time Lottery: General Overview

The 2024 lottery is now closed. The selected land trusts were [announced in mid-October](#).

The 2024 first-time application process will be entirely online. **The pre-application is due February 27, 2024, and the application is due June 4, 2024.** A reference copy of the online first-time application is available to assist in your planning and preparation; see [Useful Documents](#) page.

---

## INDEX

- [Expressing Informal Intent for Future Years](#)
- [What Information is Requested at Registration?](#)
  - [Special Message for Mitigation Land Trusts](#)
  - [Special Message for Land Trusts Engaged in Tax Shelter Transactions](#)
- ["Are You Ready" Checklist](#)
- [Benefits of Accreditation fact sheet](#)
- [Renewal Registration](#)

## Expressing Informal Intent for Future Years

Organizations that would like to express their intent to register for a future year may do so by completing a [short online survey](#).

*Note: Land trusts that submit an application in one year will have a decision from the Commission some time in the following year, as the process takes 8-10 months from the time the application is submitted. Please factor this into your planning process.*

## What Information is Requested at Registration?

Please download and review the current [First-Time Accreditation Lottery Registration fact sheet](#) for complete details.

## Renewal Registration

If your organization is already accredited the information on this registration page does not apply to your organization. Please do not try to register or submit a letter of intent using these systems. [Click here](#) for more information about the renewal process.

---

*Special Message for Mitigation Land Trusts: It is sometimes challenging for an organization that relies exclusively on mitigation fees to be classified as a public charity by the Internal Revenue Service. If an organization does not have sufficient public support to be classified as a public charity, it is not eligible for accreditation. If your organization engages solely in mitigation activities please review the [IRS instructions regarding the public support calculation](#) before you submit your registration. If your mitigation land trust's Form 990 indicates that all or almost all of its income counts towards "public support" you can expect your application review team will have questions about how the organization meets the public support test. It is likely you will be required to retain an independent certified public accountant that specializes in tax-exempt accounting to closely examine the organization's sources of income and recalculate its public support as part of the review process.*

*Special Message for Land Trusts Engaged in Tax Shelter Transactions: The Commission takes land trusts' obligations to withdraw from transactions, as indicated in the [Land Trust Alliance's Tax Shelter Advisory](#), very seriously. If your organization participated in such a transaction after 2016 please contact the Commission before registering to discuss the extent of your organization's tax shelter transaction activities and its ability to demonstrate compliance with related requirements.*